#### **APPENDIX B**

### **Revenues to Beneficiaries** From Federally Granted Trust Assets

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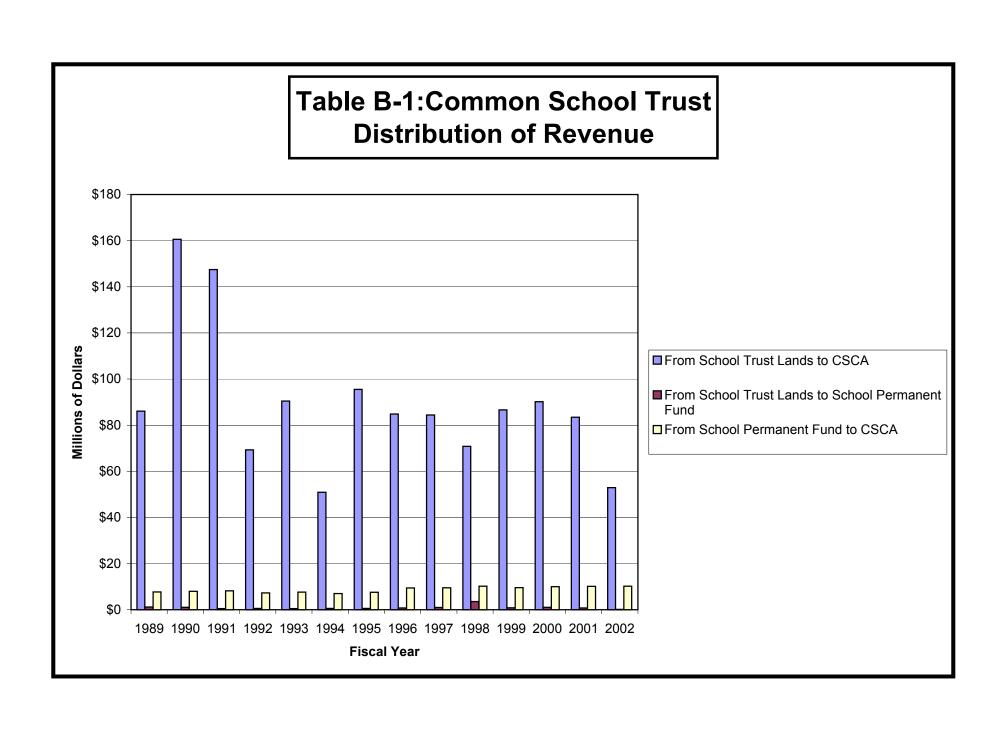
Table B-1: Common School Trust Revenues
From School Trust Lands Managed by the Department of Natural Resources
And From School Permanent Fund Managed by the State Investment Board
(In Millions of Dollars)

				F	rom Schoo	ol Trust	Lands		From School Trust Lands													
			Sou	irce of Rev	venue				Grand	Distributed to:												
			Sales			Leases	Other	Total	Common	School												
	Timber Sales	Transferred	Trust Land	Timber	Land Sales	Total		Revenue		School	Permanent											
Fiscal		Cutting	Transfer	Related		Sales				Construction												
Year		Rights{1}								(CSCA)												
FY1989	\$78.6	\$0.0	\$0.0	\$1.8	\$0.7	\$81.1	\$5.5	\$0.6	\$87.3	\$86.1	\$1.2											
FY1990	\$93.7	\$0.0	\$57.1	\$3.5	\$0.7	\$155.0	\$5.0	\$1.7	\$161.7	\$160.6	\$1.1											
FY1991	\$57.6	\$0.0	\$82.3	\$0.3	\$0.0	\$140.2	\$6.0	\$1.7	\$147.9	\$147.4	\$0.5											
FY1992	\$51.0	\$0.0	\$11.4	\$0.1	\$0.1	\$62.5	\$6.8	\$0.5	\$69.9	\$69.3	\$0.5											
FY1993	\$48.2	\$0.4	\$35.1	\$0.0	\$0.0	\$83.8	\$7.2	\$0.0	\$91.0	\$90.5	\$0.5											
FY1994	\$37.2	\$0.3	\$5.1	\$0.3	\$0.0	\$42.9	\$8.5	\$0.2	\$51.5	\$50.9	\$0.6											
FY1995	\$55.4	\$0.7	\$32.3	\$0.2	\$0.0	\$88.6	\$7.1	\$0.4	\$96.1	\$95.5	\$0.6											
FY1996	\$73.8	\$1.8	\$0.0	\$0.1	\$0.1	\$75.8	\$9.5	\$0.3	\$85.6	\$84.8	\$0.8											
FY1997	\$72.8	\$1.8	\$0.0	\$0.4	\$0.1	\$75.0	\$10.3	\$0.0	\$85.4	\$84.4	\$1.0											
FY1998	\$57.5	\$1.5	\$2.1	\$0.2	\$2.5	\$63.8	\$10.4	\$0.2	\$74.3	\$70.8	\$3.5											
FY1999	\$55.1	\$1.4	\$19.7	\$0.6	\$0.0	\$76.8	\$10.5	\$0.1	\$87.4	\$86.6	\$0.8											
FY2000	\$53.7	\$1.5	\$24.7	\$0.1	\$0.0	\$79.9	\$11.2	\$0.1	\$91.2	\$90.2	\$1.1											
FY2001	\$39.7	\$1.1	\$31.4	\$0.1	\$0.0	\$72.3	\$11.7	\$0.1	\$84.2	\$83.5	\$0.7											
FY2002	\$30.4	\$1.1	\$8.6	\$0.2	\$0.0	\$40.4	\$12.5	\$0.1	\$53.0	\$52.9	\$0.1											
FY1989-2002	\$804.8	\$11.5	\$309.8	\$7.9	\$4.3	\$1,138.3	\$122.1	\$6.1	\$1,266.5	\$1,253.5	\$13.0											

From Permanent Fund to **CSCA** \$7.7 \$8.0 \$8.2 \$7.3 \$7.6 \$7.0 \$7.5 \$9.4 \$9.5 \$10.2 \$9.6 \$10.0 \$10.1 \$10.2 \$122.3

{1} Revenue from timber cutting rights on Forest Board Purchase lands That was transferred to the Common School, Capitol Building, Normal School, and University Granted Trusts as payment on the FDA debt to RMCA.

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001





# Table B-1:Common School Trust Path of Revenue

Original 2.4 Million Acres
Current 1.7 Million Acres

#### **DNR Managed Trust Lands**

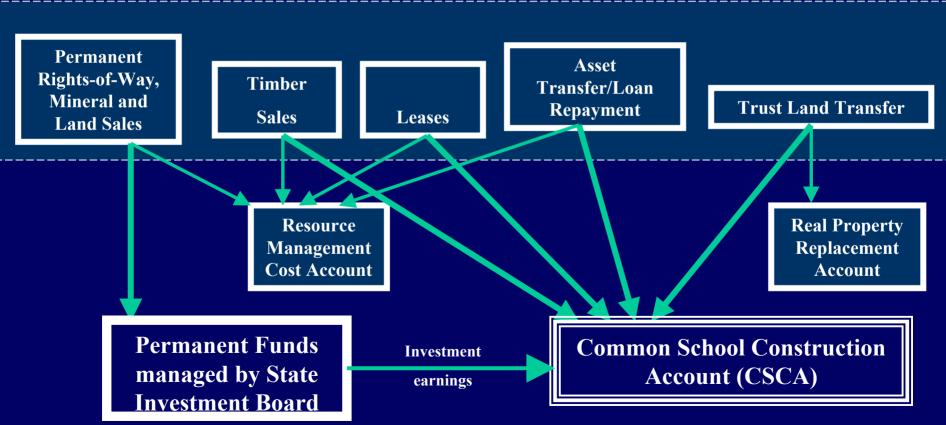
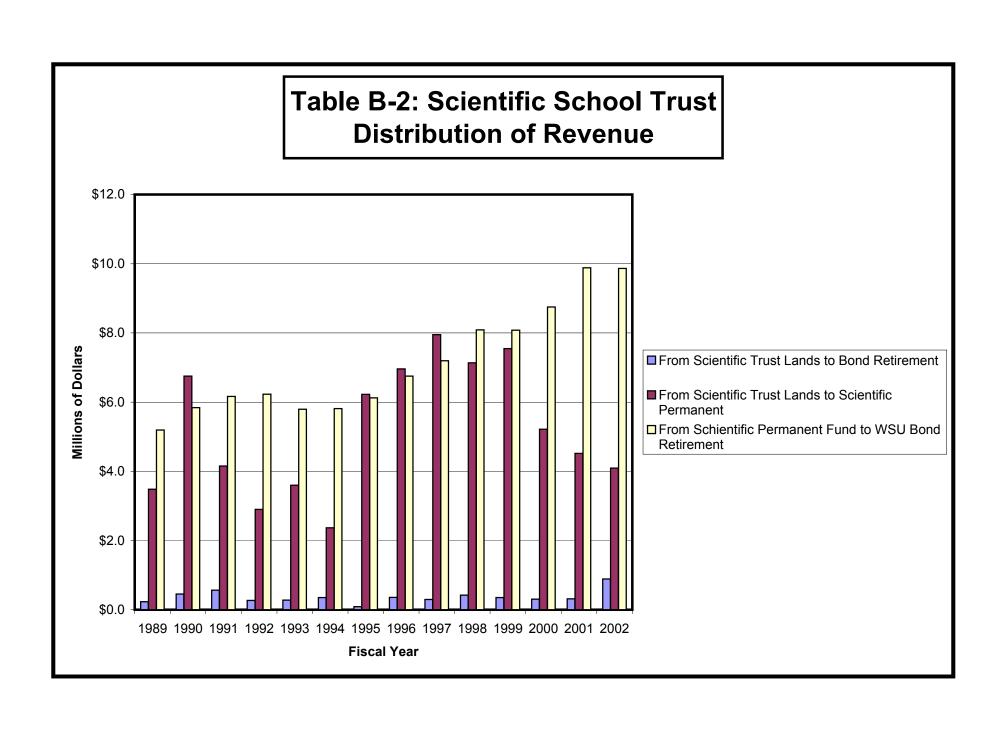


Table B-2: Scientific Trust Revenues
From Scientific School Trust Lands Managed By the Department of Natural Resources
And From Scientific Permanent Fund Managed by the State Investment Board
(In Millions of \$'s)

			3						
		S	Source of	Revenue:			Grand	Distrib	uted to:
		Sal	es		Leases	Other	Total	WSU	Scientific
Fiscal	Timber	Timber	Land	Total Sales		Revenue		Bond	Permanent
Year		Related						Retirement	
FY1989	\$3.4	\$0.0	\$0.0	\$3.4	\$0.2	\$0.1	\$3.7	\$0.2	\$3.5
FY1990	\$6.7	\$0.0	\$0.0	\$6.8	\$0.2	\$0.2	\$7.2	\$0.5	\$6.8
FY1991	\$4.1	\$0.0	\$0.0	\$4.1	\$0.2	\$0.4	\$4.7	\$0.6	\$4.2
FY1992	\$2.9	\$0.0	\$0.0	\$2.9	\$0.2	\$0.0	\$3.2	\$0.3	\$2.9
FY1993	\$3.6	\$0.0	\$0.0	\$3.6	\$0.3	\$0.0	\$3.9	\$0.3	\$3.6
FY1994	\$2.2	\$0.2	\$0.0	\$2.4	\$0.3	\$0.0	\$2.7	\$0.4	\$2.4
FY1995	\$6.4	-\$0.2	\$0.0	\$6.2	\$0.1	\$0.0	\$6.3	\$0.1	\$6.2
FY1996	\$6.8	\$0.0	\$0.0	\$6.9	\$0.4	\$0.0	\$7.3	\$0.4	\$7.0
FY1997	\$7.9	\$0.0	\$0.0	\$7.9	\$0.3	\$0.0	\$8.2	\$0.3	\$7.9
FY1998	\$7.1	\$0.0	\$0.0	\$7.1	\$0.4	\$0.0	\$7.6	\$0.4	\$7.1
FY1999	\$7.4	\$0.2	\$0.0	\$7.5	\$0.4	\$0.0	\$7.9	\$0.3	\$7.5
FY2000	\$5.2	\$0.0	\$0.0	\$5.2	\$0.3	\$0.0	\$5.5	\$0.3	\$5.2
FY2001	\$4.1	\$0.0	\$0.2	\$4.3	\$0.5	\$0.0	\$4.8	\$0.3	\$4.5
FY2002	\$4.2	\$0.0	\$0.0	\$4.2	\$0.7	\$0.0	\$5.0	\$0.9	\$4.1
FY1989-2002	\$72.0	\$0.3	\$0.2	\$72.5	\$4.7	\$0.8	\$78.1	\$5.2	\$72.9

From Permanent Fund to WSU **Bond** Potiroment \$5.2 \$5.8 \$6.2 \$6.2 \$5.8 \$5.8 \$6.1 \$6.7 \$7.2 \$8.1 \$8.1 \$8.7 \$9.9 \$9.9 \$89.9

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001





### Table B-2: Scientific School Trust Lands (WSU) Path of Revenue

Original Acres 100,000 Current Acres 80,428

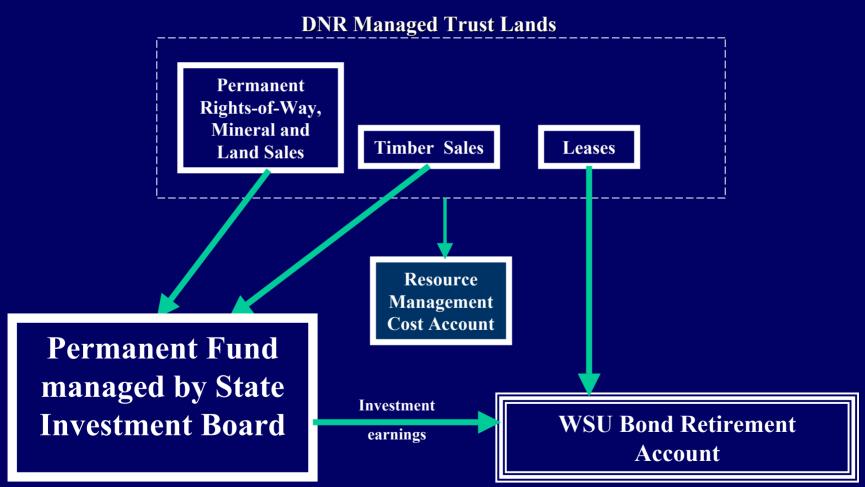
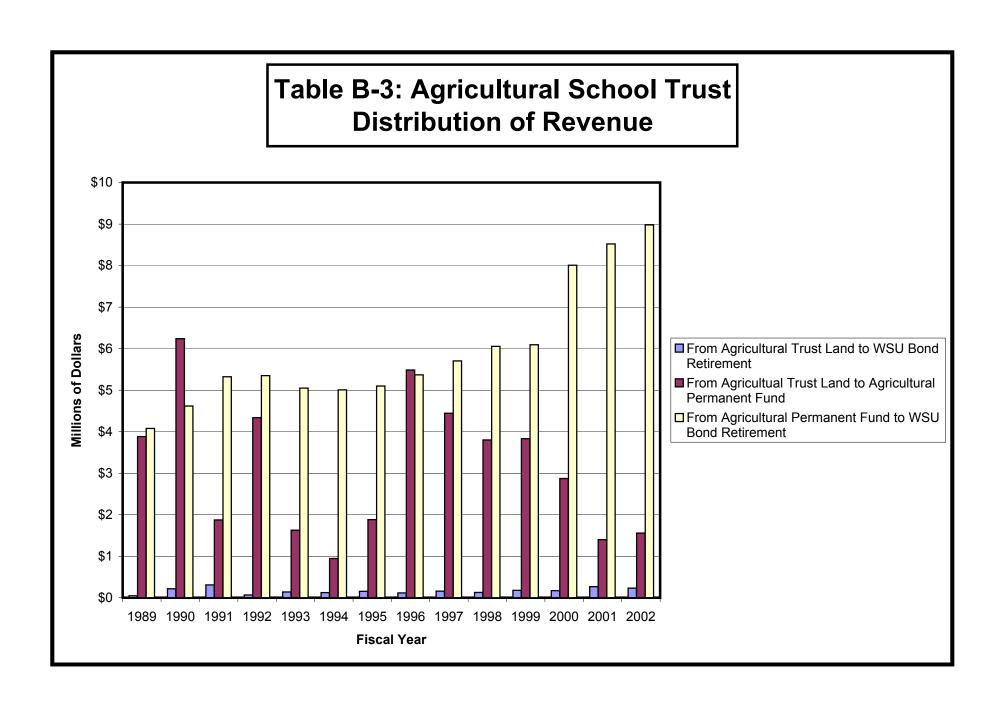


Table B-3: Agricultural Trust Revenues
From Agricultural Trust Lands Managed By the Department of Natural Resources
And From Agricultural Permanent Fund Managed by the State Investment Board
(In Millions of \$'s)

				From Ag	icultural T	rust Land	ds		
		Ş	Source of	Revenue:			Grand	Distrib	uted to:
		Sa	les		Leases	Other	Total	WSU	
Fiscal	Timber	Timber	Land	Total Sale	\$	Revenue		Bond	Agricultural
Year		Related						Retirement	Permanent
FY1989	\$3.6	\$0.2	\$0.0	\$3.8	\$0.1	\$0.0	\$3.9	\$0.0	\$3.9
FY1990	\$6.1	\$0.2	\$0.0	\$6.3	\$0.1	\$0.1	\$6.5	\$0.2	\$6.2
FY1991	\$1.9	\$0.0	\$0.0	\$1.9	\$0.1	\$0.2	\$2.2	\$0.3	\$1.9
FY1992	\$4.2	\$0.1	\$0.0	\$4.3	\$0.1	\$0.0	\$4.4	\$0.1	\$4.3
FY1993	\$1.6	\$0.0	\$0.0	\$1.0	\$0.2	\$0.0	\$1.8	\$0.1	\$1.6
FY1994	\$0.9	\$0.0	\$0.0	\$0.9	\$0.1	\$0.1	\$1.1	\$0.1	\$0.9
FY1995	\$1.8	\$0.0	\$0.0	\$1.8	\$0.3	\$0.0	\$2.0	\$0.2	\$1.9
FY1996	\$5.4	\$0.1	\$0.0	\$5.	\$0.1	\$0.0	\$5.6	\$0.1	\$5.5
FY1997	\$4.5	\$0.0	\$0.0	\$4.4	\$0.1	\$0.0	\$4.6	\$0.2	\$4.4
FY1998	\$3.3	\$0.5	\$0.0	\$3.8	\$0.1	\$0.0	\$3.9	\$0.1	\$3.8
FY1999	\$3.8	\$0.0	\$0.0	\$3.8	\$0.2	\$0.0	\$4.0	\$0.2	\$3.8
FY2000	\$2.5	\$0.3	\$0.0	\$2.8	\$0.2	\$0.0	\$3.0	\$0.2	\$2.9
FY2001	\$1.4	\$0.0	\$0.0	\$1.4	\$0.3	\$0.0	\$1.7	\$0.3	\$1.4
FY2002	\$1.5	\$0.1	\$0.0	\$1.	\$0.2	\$0.0	\$1.8	\$0.2	\$1.6
FY1989-2002	\$42.5	\$1.4	\$0.0	\$43.9	\$2.2	\$0.4	\$46.5	\$2.3	\$44.2

From								
Permanent								
Fund								
to								
<b>WSU Bond</b>								
Retirement								
\$4.1								
\$4.6								
\$5.3								
\$5.3								
\$5.0								
\$5.0								
\$5.1								
\$5.4								
\$5.7								
\$6.1								
\$6.1								
\$8.0								
\$8.5								
\$9.0								
\$74.3								

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001





## Table B-3: Agricultural School Trust Lands (WSU) Path of Revenue

Original Acres 90,000 Current Acres 70,738

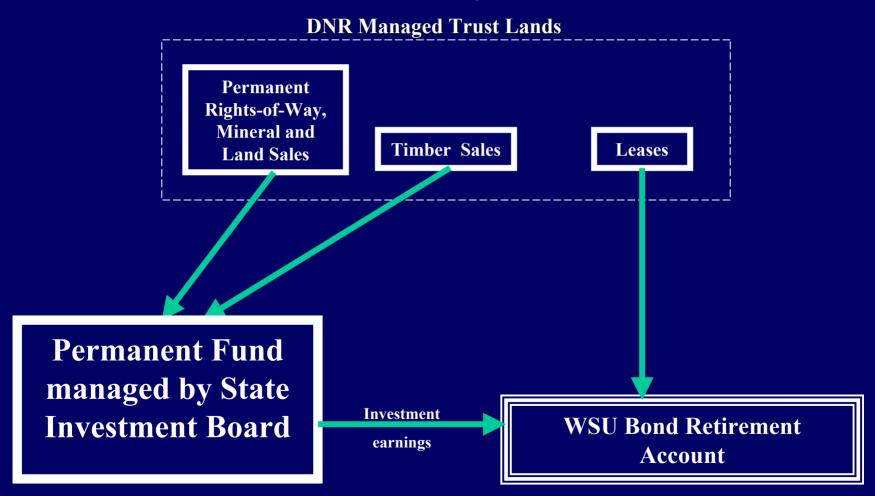


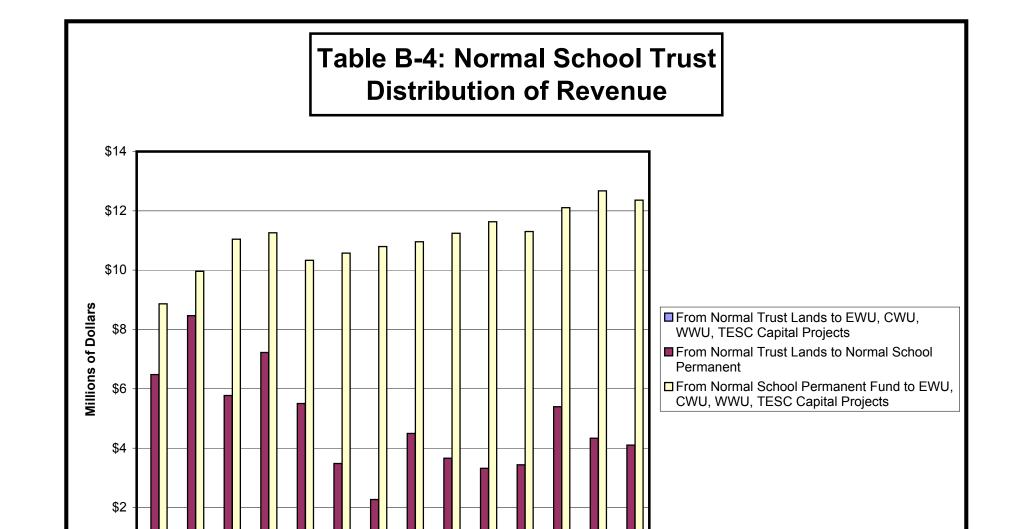
Table B-4: Normal School Revenues
From Normal School Trust Lands Managed by the Department of Natural Resources
And From Normal School Permanent Fund Managed by the State Investment Board
(In Millions of \$'s)

				From	Normal	School	Trust Lar	nds		
			Sourc	e of Rev	enue:			Grand	Distribu	uted to:
			Sales			Leases	Other	Total	EWU, CWU	Normal
	Timber	Timber	Timber	Land	Total		Revenue		WWU, TESC	
Fiscal		Cutting	Related		Sales				Capital	Permanent
Year		Rights							Projects	
FY1989	\$6.0	\$0.0	\$0.4	\$0.0	\$6.4	\$0.1	\$0.1	\$6.6	\$0.1	\$6.5
FY1990	\$8.4	\$0.0	\$0.0	\$0.0	\$8.4	\$0.1	\$0.6	\$9.2	\$0.7	\$8.5
FY1991	\$5.2	\$0.0	\$0.0	\$0.0	\$5.2	\$0.1	\$1.1	\$6.4	\$0.6	\$5.8
FY1992	\$7.0	\$0.0	\$0.0	\$0.0	\$7.0	\$0.1	\$0.2	\$7.3	\$0.0	\$7.2
FY1993	\$4.8	\$0.5	\$0.1	\$0.0	\$5.4	\$0.1	\$0.0	\$5.6	\$0.1	\$5.5
FY1994	\$3.1	\$0.4	\$0.0	\$0.0	\$3.5	\$0.1	\$0.0	\$3.6	\$0.1	\$3.5
FY1995	\$1.4	\$0.9	\$0.0	\$0.0	\$2.3	\$0.1	\$0.0	\$2.4	\$0.1	\$2.3
FY1996	\$2.3	\$2.1	\$0.0	\$0.0	\$4.5	\$0.1	\$0.0	\$4.6	\$0.1	\$4.5
FY1997	\$1.5	\$2.1	\$0.0	\$0.0	\$4.5	\$0.1	\$0.0	\$3.8	\$0.1	\$3.7
FY1998	\$1.5	\$1.8	\$0.0	\$0.0	\$3.3	\$0.1	\$0.0	\$3.4	\$0.1	\$3.3
FY1999	\$1.8	\$1.7	\$0.0	\$0.0	\$3.4	\$0.1	\$0.0	\$3.5	\$0.1	\$3.4
FY2000	\$3.6	\$1.8	\$0.0	\$0.0	\$5.4	\$0.1	\$0.0	\$5.5	\$0.1	\$5.4
FY2001	\$3.0	\$1.4	\$0.0	\$0.0	\$4.3	\$0.1	\$0.0	\$4.4	\$0.1	\$4.3
FY2002	\$2.8	\$1.3	\$0.0	\$0.0	\$4.1	\$0.1	\$0.0	\$4.2	\$0.1	\$4.1
FY1989-2002	\$52.3	\$14.1	\$0.6	\$0.0	\$67.7	\$1.1	\$2.2	\$70.2	\$2.3	\$67.9

From
Permanent
Fund to
EWU, CWU
WWU, TESC
Capital
Projects
\$8.9
\$10.0
\$11.0
\$11.3

\$10.6 \$10.8 \$11.0 \$11.2 \$11.6 \$11.3 \$12.1 \$12.7 \$12.4

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001



1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 Fiscal Year



### Table B-4: Normal School Trust Lands Path of Revenue

(E.W.U., C.W.U., W.W.U., & T.E.S.C.)

Original Acres 100,000 Current Acres 64,304

**DNR Managed Trust Lands** 

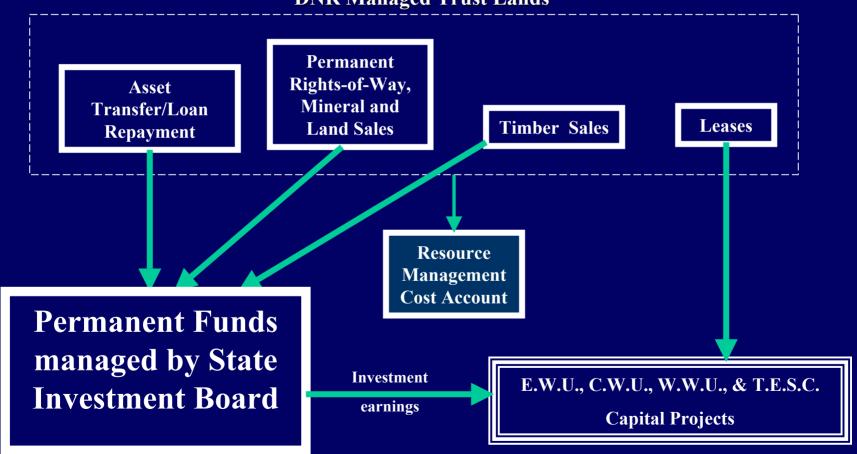


Table B-5: University Original and University Transfer Trust Revenues
From The Original and Transferred Lands Lands Managed by the Department of Natural Resources
And From University Permanent Fund Managed by the State Investment Board
(In Millions of Dollars)

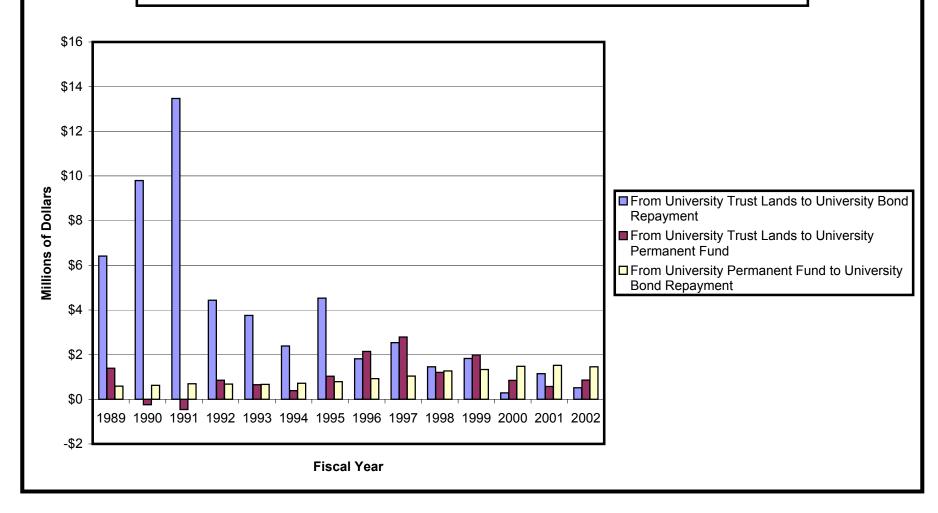
	From University Original and Transferred Lands												
			Sourc	e of Re	evenue:					outed to:		Permanent	
			Sales			Leases	Other	Total	UW Bond	State		Fund to UW Bond	
	Timber	Timber	Timber	Land	Total	1	Revenue		Retirement	University		Retirement	
Fiscal		Cutting	Related		Sales					Permanent			
Year		Rights								{2}		ļ	
		{1}	**	**	<b>A-</b> 4			4					
FY1989	\$7.0			\$0.2	\$7.4		\$0.1	\$7.8				\$0.6	
FY1990	\$7.2	\$0.0	\$0.5	-\$0.1	\$7.7	\$0.1	\$1.8	\$9.6	\$9.8	-\$0.2		\$0.6	
FY1991	\$11.9	\$0.0	\$0.0	\$0.0	\$11.9	\$0.2	\$0.9	\$13.0	\$13.5	-\$0.5		\$0.7	
FY1992	\$5.0	\$0.0	\$0.0	\$0.0	\$5.1	\$0.2	\$0.0	\$5.3	\$4.4	\$0.8		\$0.7	
FY1993	\$4.3	\$0.0	\$0.0	\$0.0	\$4.3	\$0.2	\$0.0	\$4.4	\$3.8	\$0.7		\$0.7	
FY1994	\$2.3	\$0.2	\$0.0	\$0.0	\$2.6	\$0.2	\$0.0	\$2.8	\$2.4	\$0.4		\$0.7	
FY1995	\$4.5	\$0.9	\$0.0	\$0.0	\$5.4	\$0.2	\$0.0	\$5.6	\$4.5	\$1.0		\$0.8	
FY1996	\$2.6	\$1.1	\$0.0	\$0.0	\$3.7	\$0.2	\$0.0	\$3.9	\$1.8	\$2.1		\$0.9	
FY1997	\$3.5	\$1.7	\$0.0	\$0.0	\$5.1	\$0.2	\$0.0	\$5.3	\$2.5	\$2.8		\$1.0	
FY1998	\$1.2	\$1.2	\$0.0	\$0.0	\$2.5	\$0.2	\$0.0	\$2.7	\$1.5	\$1.2		\$1.3	
FY1999	\$1.9	\$1.5	\$0.3	\$0.0	\$3.6	\$0.2	\$0.0	\$3.8	\$1.8	\$2.0		\$1.3	
FY2000	\$0.2	\$0.7	\$0.0	\$0.0	\$0.9	\$0.2	\$0.0	\$1.1	\$0.3	\$0.8		\$1.5	
FY2001	\$1.0	\$0.5	\$0.0	\$0.0	\$1.5	\$0.2	\$0.0	\$1.7	\$1.1	\$0.6		\$1.5	
FY2002	\$0.5	\$0.6	\$0.0	\$0.0	\$1.1	\$0.2	\$0.0	\$1.4	\$0.5	\$0.9		\$1.5	
FY1989-2002	\$53.1	\$8.4	\$1.2	\$0.1	\$62.8	\$2.7	\$2.8	\$68.4	\$54.4	\$14.0		\$13.8	

**<sup>{1}</sup>** Revenue from timber cutting rights on Forest Board Purchase lands That was transferred to the Common School, Capitol Building, Normal School, and University Granted Trusts as payment on the FDA debt to RMCA.

Source: Washington State Department of Natural Resources Annual Report FY1989 through FY2001 Totals may not add due to rounding

Revenue on state university, agricultural school and scientific school trusts prior to FY1990 was distributed directly to either the UW or WSU Bond Retirement accounts, or the appropriate permanent funds, depending on the specific management activity which produced the revenue. In accordance with generally accepted accounting principles, debt service funds, such as the UW or WSU Bond Retirement accounts, cannot recognize revenue directly. Revenues formerly recorded to these two funds are now recorded to the respective permanent funds, and then an operating transfer is made to appropriate debt service fund. A University Permanent fund reported "negative revenue" for FY1990 and FY1991when the cash received on behalf of the debt service fund for prior fiscal years' accrued revenues exceeded its current fiscal year's revenues. See FY1990 and FY1991 Annual Reports for detail.







### Table B-5:University Trust Lands Path of Revenue

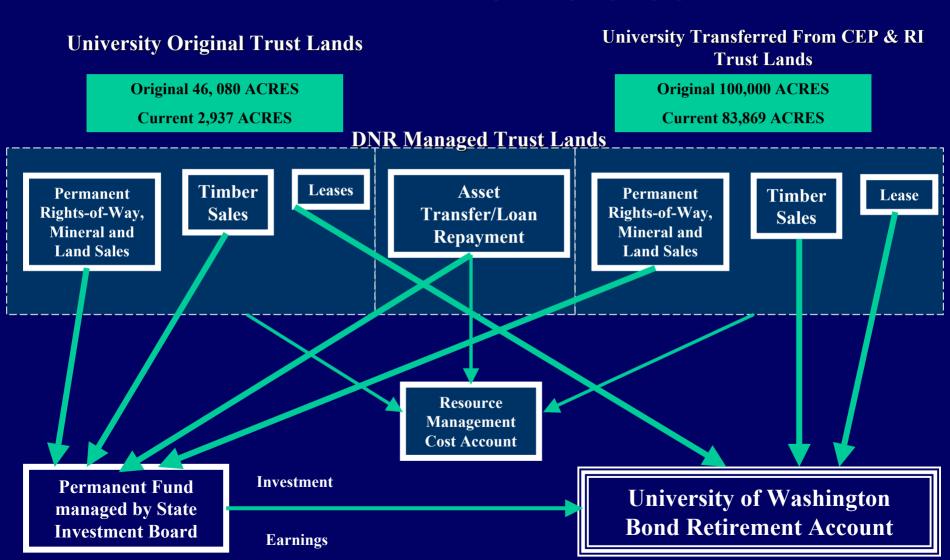
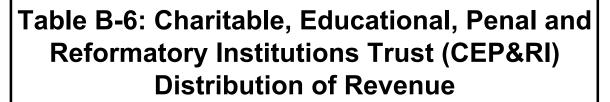
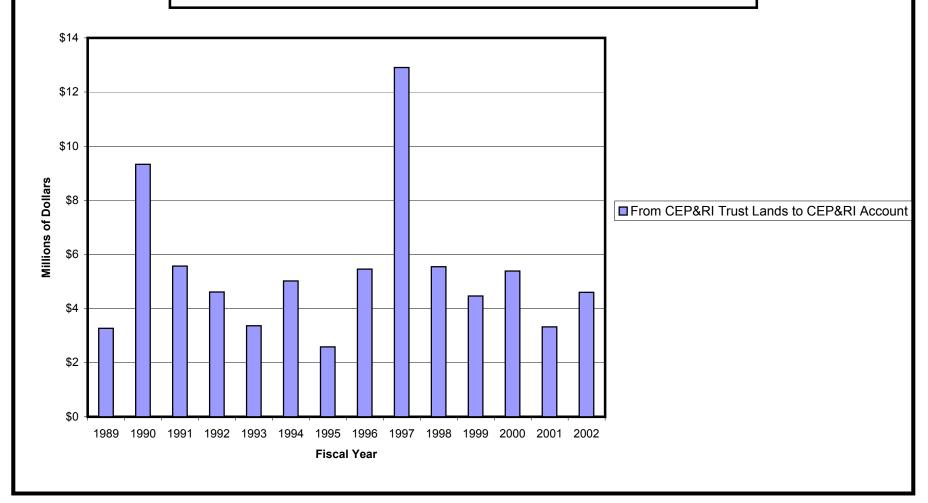


Table B-6: Revenues to Beneficiaries
From Charitable, Educational, Penal and Reformatory Institutions Grant Assets
Managed by the Department of Natural Resources
by Source (In Millions of Dollars)

Fiscal			Sales			Leases	Other	Grand
Year	Timber	Timber	Timber	Land	Total		Revenue	Total
		Cutting	Related		Sales			
		Rights						
FY1989	\$2.8	\$0.0	\$0.0	\$0.1	\$3.0	\$0.2	\$0.1	\$3.3
FY1990	\$9.0	\$0.0	\$0.0	\$0.1	\$9.1	\$0.1	\$0.1	\$9.3
FY1991	\$5.2	\$0.0	\$0.0	\$0.0	\$5.2	\$0.1	\$0.2	\$5.6
FY1992	\$4.4	\$0.0	\$0.0	\$0.1	\$4.6	\$0.0	\$0.0	\$4.6
FY1993	\$3.0	\$0.0	\$0.0	\$0.1	\$3.2	\$0.1	\$0.1	\$3.4
FY1994	\$4.6	\$0.0	\$0.0	\$0.1	\$4.7	\$0.3	\$0.1	\$5.0
FY1995	\$2.1	\$0.0	\$0.0	\$0.1	\$2.3	\$0.2	\$0.0	\$2.6
FY1996	\$4.8	\$0.0	\$0.0	\$0.2	\$5.0	\$0.3	\$0.1	\$5.5
FY1997	\$12.1	\$0.0	\$0.0	\$0.0	\$12.1	\$0.8	\$0.0	\$12.9
FY1998	\$4.5	\$0.0	\$0.0	\$0.0	\$4.5	\$1.0	\$0.0	\$5.5
FY1999	\$3.3	\$0.0	\$0.2	\$0.0	\$3.5	\$1.0	\$0.0	\$4.5
FY2000	\$4.4	\$0.0	\$0.0	\$0.0	\$4.4	\$1.0	\$0.0	\$5.4
FY2001	\$2.4	\$0.0	-\$0.1	\$0.0	\$2.4	\$1.0	\$0.0	\$3.3
FY2002	\$3.8	\$0.0	\$0.0	\$0.0	\$3.9	\$0.7	\$0.0	\$4.6
FY1989-2002	\$66.6	\$0.0	\$0.3	\$0.9	\$67.8	\$6.9	\$0.7	\$75.4

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001







# Table B-6: Charitable, Educational, Penal and Reformatory Institutions Trust Lands Path of Revenue

Original Acres 200,000 Current Acres 69,873

#### **DNR Managed Trust Lands**

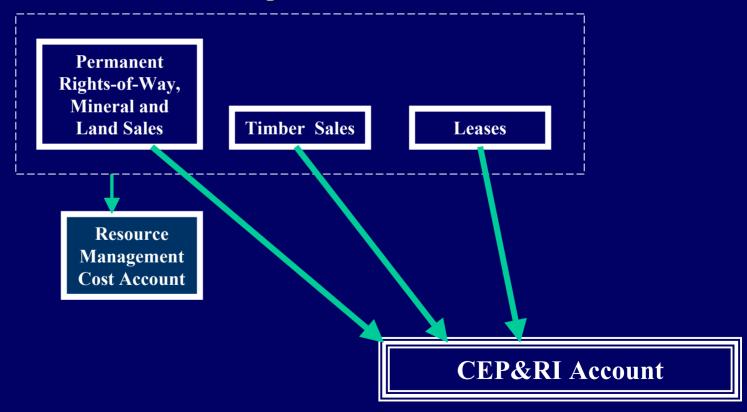
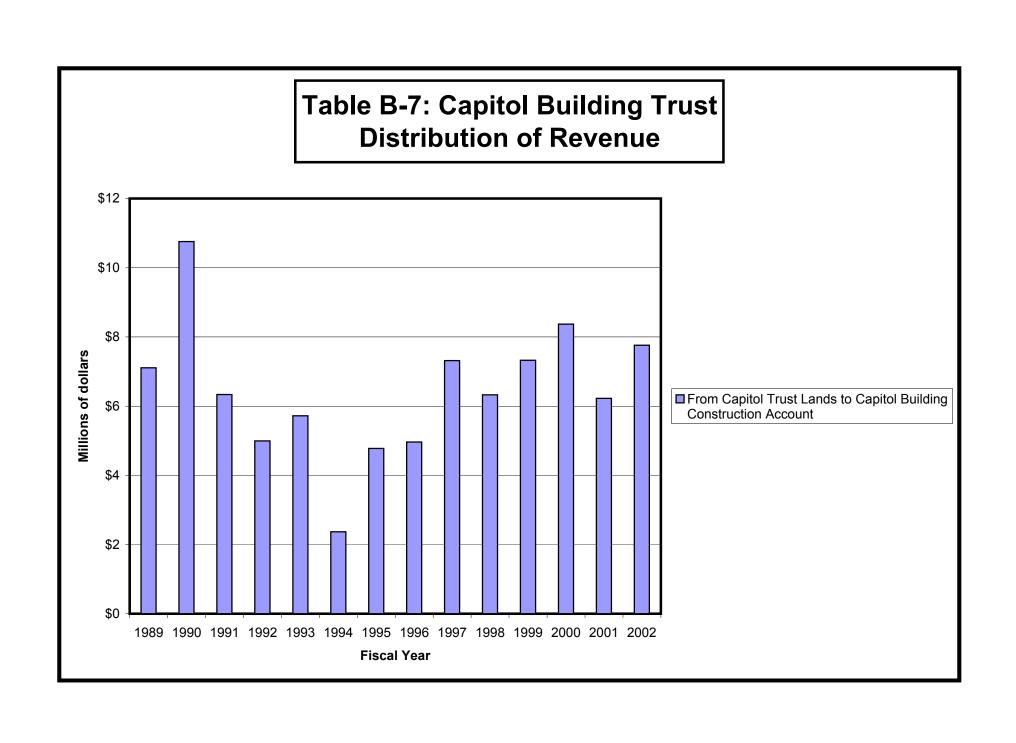


Table B-7: Revenues to the Capitol Building Construction Account
From Capitol Building Grant Assets
Managed by the Department of Natural Resources
(In Millions of Dollars)

Fiscal			Sales			Leases	Other	Grand
Year	Timber	Timber	Timber	Land	Total		Revenue	Total
		Cutting Rights	Related		Sales			
FY1989	\$6.9	\$0.0	\$0.0	\$0.0	\$6.9	\$0.2	\$0.0	\$7.1
FY1990	\$10.2	\$0.0	\$0.0	\$0.0	\$10.2	\$0.1	\$0.4	\$10.8
FY1991	\$5.6	\$0.0	\$0.0	\$0.0	\$5.6	\$0.1	\$0.7	\$6.3
FY1992	\$4.9	\$0.0	\$0.0	\$0.0	\$4.9	\$0.0	\$0.1	\$5.0
FY1993	\$5.4	\$0.2	\$0.0	\$0.0	\$5.6	\$0.1	\$0.0	\$5.7
FY1994	\$2.1	\$0.1	\$0.0	\$0.0	\$2.2	\$0.1	\$0.0	\$2.4
FY1995	\$4.4	\$0.3	\$0.0	\$0.0	\$4.7	\$0.1	\$0.0	\$4.8
FY1996	\$4.1	\$0.7	\$0.0	\$0.0	\$4.8	\$0.2	\$0.0	\$5.0
FY1997	\$6.5	\$0.7	\$0.0	\$0.0	\$7.2	\$0.1	\$0.0	\$7.3
FY1998	\$5.6	\$0.6	\$0.0	\$0.0	\$6.1	\$0.2	\$0.0	\$6.3
FY1999	\$6.6	\$0.5	\$0.1	\$0.0	\$7.2	\$0.1	\$0.0	\$7.3
FY2000	\$7.7	\$0.6	\$0.0	\$0.0	\$8.2	\$0.1	\$0.0	\$8.4
FY2001	\$5.7	\$0.4	\$0.0	\$0.0	\$6.1	\$0.1	\$0.0	\$6.2
FY2002	\$7.2	\$0.4	\$0.0	\$0.0	\$7.6	\$0.1	\$0.0	\$7.8
FY1989-2002	\$82.8	\$4.4	\$0.1	\$0.0	\$87.4	\$1.7	\$1.3	\$90.3

Source: Washington State Department of Natural Resources Annual Report FY 1989-2001





### Table B-7: Capitol Grant Trust Lands Path of Revenue

Original Acres 132,000 Current Acres 108,981

**DNR Managed Trust Lands** 

